

Calendar year filers enter 01-01-2003 and 12-31-2003 below. Fiscal year filers enter appropriate dates.

Tax year beginning (month–day–year)

Tax year ending (month–day–year)

Form 3 Partnership Return of Income

2003

PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER (FID)

PRINCIPAL BUSINESS ADDRESS

Response	Percentage
Yes, the U.S. should take action to address climate change	95%
No, the U.S. should not take action to address climate change	5%

CITY/TOWN/POST OFFICE

Percentage of respondents	Percentage of respondents
0%	0%
10%	0%
20%	0%
30%	0%
40%	0%
50%	0%
60%	0%
70%	0%
80%	0%
90%	0%
100%	100%

STATE

ZIP + 4

Government	Percentage
Current government	70%
Previous government	30%

PRINCIPAL BUSINESS ADDRESS IN MASSACHUSETTS (IF DIFFERENT)

CITY/TOWN/POST OFFICE

STATE

ZIP + 4

Ovals must be filled in completely. Example:

Fill in all applicable ovals: ☐ Initial return ☐ Final return ☐ Name change ☐ Address change
☐ Amended return ☐ Amended return due to federal change

Accounting method (fill in one): ☐ Cash ☐ Accrual ☐ Other

1 Principal business activity _____

2 If investing, is the partnership engaged exclusively in buying, selling, dealing in or holding securities on its own behalf and not as a broker?

☐ Yes

☐ No

3 Is this partnership organized as a Limited Liability Company under MGL Ch. 156 and treated as a partnership for federal income tax purposes?

☐ Yes

☐ No

4 Is this partnership a publicly traded partnership as defined in IRC sec. 469(k)2? ☐ Yes ☐ No

5 Has there been a sale or transfer of a partnership interest during the period reported on this tax return or a technical termination pursuant to IRC sec. 708? ☐ Yes ☐ No

6 Is this partnership filing Schedules 3K-1 on diskette? ☐ Yes ☐ No

7 Income apportionment percentage (from Income Apportionment Schedule, line 5, or 100%, whichever applies) ▶ 7

8 Do any partners in this partnership file as part of a nonresident composite income tax return?

☐ Yes

☐ No

If Yes, enter Federal Identification number under which the composite return is filed 8

Number of partners included in composite return ▶

9 Enclose a Schedule 3K-1 for each person or entity that was a partner at any time during the tax year.
 Number of Schedules 3K-1 enclosed 9

An exact copy of U.S. Forms 1065 or 1065-B must be enclosed with this return with applicable schedules. Any changes or amendments to any U.S. amount must be explained in detail. Any return filed without the copy of such U.S. information enclosed is an incomplete return and is subject to assessment penalties.

SIGN HERE. Under penalties of perjury, I declare that to the best of my knowledge and belief this return and enclosures are true, correct and complete.

Signature of general partner	Date / /	Paid preparer's name (print)	Preparer's SSN or PTIN						
Title		Paid preparer's phone ()	Paid preparer's EIN						
		Paid preparer's signature	Date						Fill in if self-employed

Mail to: Massachusetts Department of Revenue, PO Box 7017, Boston, MA 02204.

BE SURE TO COMPLETE ALL FOUR PAGES OF FORM 3.



PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

U.S. Portfolio Income

- 15** U.S. portfolio income, not including capital gains from U.S. Form 1065, Schedule K, lines 4a, 4b, 4c and 4f ▶ 15
- 16** Interest on U.S. debt obligations included in line 15 ▶ 16
- 17** 5.3% interest from Massachusetts banks included in line 15 ▶ 17
- 18** Interest (other than Massachusetts bank interest) and dividend income included in line 15 ▶ 18
- 19** Non-Massachusetts state and municipal bond interest ▶ 19
- 20** Royalty income included in line 15 ▶ 20
- 21** Other income included in line 15 ▶ 21

Massachusetts Capital Gains and Losses

- 22** Total short-term capital gains included in U.S. Form 1065, Schedule D, line 5b ▶ 22
- 23** Total short-term capital losses included in U.S. Form 1065, Schedule D, line 5b ▶ 23
- 24** Gain on the sale, exchange or involuntary conversion of property used in a trade or business and held for one year or less from U.S. Form 4797 ▶ 24
- 25** Loss on the sale, exchange or involuntary conversion of property used in a trade or business and held one year or less from U.S. Form 4797 ▶ 25
- 26** Net long-term capital gain or loss from U.S. Form 1065, Schedule K, line 4e(2) ▶ 26
- 27** Long-term section 1231 gains or losses not included in line 26 ▶ 27
- 28** Long-term gains on collectibles and pre-1996 installment sales included in line 26 ▶ 28
- 29** Adjustments, if any, including any gain or loss from Massachusetts fiduciaries to lines 22 through 28. Enter the line number from U.S. Form 1065 that the adjustment applies to and enter the amount.

- a. Line number Amount Total adjustments ▶ 29
- b. Line number Amount
- c. Line number Amount



PARTNERSHIP NAME

FEDERAL IDENTIFICATION NUMBER

Income Apportionment Schedule

2003

Complete the Income Apportionment Schedule only if: (a) there is one or more corporate or nonresident individual partner(s) and (b) income was derived from business activities in another state and (c) such activities provide such state with the jurisdiction to levy an income tax or a franchise tax.

City and state	Specify whether factory, sales office, warehouse, construction site, etc.	Accepts orders	Registered to do business in state	Files returns in state
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Apportionment Factors

1 Tangible property:

a. Property owned (averaged) Massachusetts Worldwide

b. Property rented (capitalized) Massachusetts Worldwide

c. Total property owned and rented Massachusetts Worldwide

d. Tangible property apportionment percentage. Divide Massachusetts total by worldwide total (from line 1c) 1d

2 Payroll:

a. Total payroll Massachusetts Worldwide

b. Payroll apportionment percentage. Divide Massachusetts total payroll by worldwide total payroll (from line 2a) 2b

3 Sales:

a. Tangibles Massachusetts Worldwide

b. Services (including mutual fund sales) Massachusetts Worldwide

c. Rents and royalties Massachusetts Worldwide

d. Other Massachusetts Worldwide

e. Total sales Massachusetts Worldwide

f. Sales apportionment percentage. Divide Massachusetts total sales by worldwide total sales (from line 3e) 3f

4 Apportionment percentage. Add lines 1d, 2b and 3f. 4

5 Massachusetts apportionment percentage. Divide line 4 by 3 5